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ABSTRACT

The history, financing, and services of Nebraska's technical community college system are reviewed in this six-part report. Section I traces the history of the system, covering general background, two-year junior colleges, state vocational/technical colleges, the area system of vocational/technical schools, and the creation of technical community college areas. This section also provides a dateline of the system's statutory history. In section II the evolution of the state and local financing of Nebraska's community colleges is described. Section III discusses technical community college programs and services, covering the colleges' instructional role and mission (for general academic and vocational/technical instruction, as well as avocational/recreational instruction), special programs, future instructional role and mission, partnerships between community colleges and companies, and constituencies served. The recent funding history of the college system, including property tax revenue, state aid, and tuition and fees, is presented in section IV, while section V offers some national perspectives on college funding. Finally, section VI discusses the elimination of technical community college area property tax authority. (JMC)

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Review of Nebraska Technical Community College System: History, Financing and Services

Prepared by:
Phil Hovis, Legislative Analyst
Legislative Fiscal Office

Robin Kimbrough, Legal Counsel
Martha Beaman, Research Analyst
Legislative Research Division

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HISTORY OF COMMUNITY COLLEGE SYSTEM IN NEBRASKA

GENERAL BACKGROUND

The Nebraska Community College System, as it currently exists, evolved from the merger in 1971 of three different types of two-year colleges: two-year junior colleges, state-funded and operated vocational/technical colleges, and area vocational/technical schools.

Two-Year Junior Colleges

The first junior colleges in Nebraska were created in 1926 at McCook and Scottsbluff. Norfolk followed with the creation of a junior college in 1928, Fairbury in 1941, North Platte in 1965 and Columbus in 1969. With the exception of Columbus, the colleges were created and governed by local school districts who felt a need to have a program that bridged the gap between secondary schools and four year institutions. Columbus, on the other hand, was sponsored and funded by a county (Platte). In later years, the increasing financial burden on school districts caused the junior colleges to follow the lead of Columbus in broadening their tax base to become county supported.

State Vocational/Technical Colleges

In 1941, the Legislature established the first postsecondary educational institution to offer two-year degrees exclusively in vocational/technical programs. This first institution was established as Nebraska Technical at Milford. The Milford campus was state-funded and operated by the State

Department of Education. It was originally anticipated that the Milford campus could meet the occupational educational needs of the entire state. In 1965, however, the Legislature funded a second state-operated vocational/technical institution, Western Nebraska at Sidney. The State Department of Education administered the programs at both Milford and Sidney until the implementation of the statewide technical community college system on July 1, 1973.

Area System of Vocational/Technical Schools

In 1965, the Legislature passed LB 482 which provided for the establishment of a state system of vocational/technical schools. According to the legislation, the purpose of the bill was to satisfy the rapidly expanding needs for vocational/technical education. The legislation was also intended to pull individual area schools into a state system that would better serve the needs of the state and provide for the orderly establishment of vocational/technical schools. Central Nebraska Tech at Hastings was the first of five schools to be established, followed by Mid-Plains at North Platte and Northeast at Norfolk. The Omaha and Lincoln Area schools, which were later designated as the Metropolitan and Southeast Areas, respectively, were established in 1967.

Creation of Technical Community College Areas

In its enactment of LB 759 in 1971, the Legislature merged the junior colleges, state vocational/technical colleges and the area technical schools into one system in an attempt to offer comprehensive education, training, and service programs and administer the three. The Legislature had attempted to

provide for a comprehensive community college system in 1969 when LB 979 was introduced and passed. LB 979, however, was vetoed by the Governor. A later attorney general's opinion determined that LB 979 was unconstitutional. The Attorney General reasoned that the legislation was invalid class legislation because it did not treat all parts of the state in the same manner. Under the legislation, some parts of the state were forced to surrender the assets of their junior college district or vocational technical school, or both, to a community college area, whereas parts of the state not affiliated with a junior college or vocational technical school did not have to surrender anything.

The intent and purpose of LB 759 was to create a new statewide, independent system of locally-governed technical community colleges to:

* offer comprehensive education, training, and service programs to meet the needs of communities and students;
* provide administration by state and area boards to avoid unnecessary duplication;
* allow for the growth, improvement, and modification of technical community colleges and their programs as future needs arise, and;
* establish that technical community colleges are, for the purpose of education, an independent, unique and vital segment of the state's higher educational system, separate from the established primary and secondary school system and from other institutions of higher education, and not to be converted into four-year baccalaureate degree-granting institutions.

Technical community college was defined in LB 759 as "an institution. . . offering vocational technical education, two-year academic programs and comprehensive community service programs." Section 4(4) of LB 759 further stated that "any state vocational technical college, area vocational technical

school, or junior college. . .shall after July 1, 1973, be operated as a technical community college with major emphasis on occupational education."

Eight technical community college areas were established in LB 759: the Western Nebraska Technical Community College Area, Mid-Plains Technical Community College Area, Central Nebraska Technical Community College Area, Northeast Nebraska Technical Community College Area, Eastern Nebraska Technical Community College Area, Omaha Nebraska Technical Community College Area, Lincoln Nebraska Technical Community College Area, and Southeast Nebraska Technical Community College Area. In 1973, the number of areas was consolidated from eight to seven in LB 533 when the Lincoln area was merged into the Southeast Area. In 1974, the Legislature combined the Eastern Nebraska Technical Community College Area with the Omaha Nebraska Technical Community College Area reducing the number of areas from seven to six. The consolidation formed the Metropolitan Area (LB 813).

LB 759 also created the State Board of Technical Community Colleges and the position of Director to the Board. The State Board was to have had "general supervision and control over the state system of technical community colleges. The State Board was vested with the authority to (a) review the budgets prepared by the area boards, (b) establish guidelines for the disbursement of funds, (c) prepare a comprehensive plan for the development of technical community college education and training in the state, (d) establish minimum standards to govern the operation of the technical community colleges with respect to qualifications and credentials of key personnel; internal budgeting, accounting and auditing; the content of the curriculum and other educational and training programs; and standard admission policies, and (e)

define and administer criteria for the establishment of new technical community colleges within existing areas. Finally, the bill created locally elected Boards for each technical community college area. The area boards had the power to operate the colleges and vocational schools in the respective areas and to employ necessary personnel including a president for each institution.

In 1974, the method of cooperative state and local governance and financing of technical community college areas as established by LB 759 was declared unconstitutional by the Nebraska Supreme Court. (See, State ex. rel. Western Nebraska Technical Community College Area vs. Tallon, 192 Neb. 201 (1974), hereinafter Tallon). The decision was based on Article VIII, Section 1A of the Nebraska Constitution, popularly referred to as the "Duis" amendment, which prohibits the State from levying a property tax for State purposes. After operating for a year as state agencies, the governance of the Technical Community College Areas was returned to local boards with the enactment of LB 344 in 1975.

STATUTORY HISTORY

1965

LB 482: Provided for establishment of state system of vocational/technical schools; authorized Legislature to appropriate funds for area schools.

LB 581: Provided taxing authority

1967

LB 454: Provided for the purchase and construction of school buildings

LB 490: Provided state financial assistance to junior colleges; changed the requirements for formation of junior college districts and provided for minimum uniform tuition rates

1969

LB 1280: Increased the amount of state financial support to junior college districts

LB 1309 Provided that junior college districts were to include the same territory as school districts

1971

LB 759: Provided statewide system of technical community colleges

1973

LB 533: Merged the Lincoln Area into the Southeast Area and required all areas to levy at least one mill in order to receive state aid.

1974

LB 813: Combined Eastern Area with the Omaha Area to form the Metropolitan Area.

1975

LB 344: Provided for locally-governed technical community college system

1978

LB 803: Changed the manner in which certain funds are distributed

1979

LB 161: Retirement age

LB 178: Tax statements by August 25th

LB 187: Changed mills to cents (Effective January 1, 1981)

LB 285: Lid law (7%)

LB 363: Funding formula

1980

LB 442: Probation of two years for new faculty

LB 824: Amendments on capital construction

1981

LB 284: Tax fund

LB 320: Capital and finance

LB 352: LID (Federal Funds)

1982

LB 816: State-aid, former personal property tax relief

LB 827: Capital construction exemption for Metro Area

1984

LB 9: Required two-year probationary period on teacher contracts

LB 881: Changed provisions for exceeding tax levy limit

LB 890: Distribution formula for state-aid funds

1984 Special Session

The proposed constitutional amendments which were placed before the public at the November 1984, general election would have had a direct effect on the technical community colleges.

1985

LB 271: Changed county valuations for agricultural land

1986

LB 796: Tax levy increased to $.09 per $100 actual valuation.

1987

LB 285: Allowed TCCs to indemnify and purchase liability insurance

LB 329: Allowed TCCs to purchase bonds

LB 455: Capital construction exemption for former military bases - Central and Western Areas

1988

LB 890: Allowed TCCs to offer associate Degree in Nursing

LB 992: Removed Sunset Clause on TCC property taxing authority

LB 1124: Capital construction exemption for Southeast Area

LB 1091: Railroad Personal Property Tax Relief Fund - One time partial replacement of lost funds due to railroad discrimination lawsuit

1989

LB 395: Capital construction exemption for Northeast Area

LB 305: Created Nebraska Technical Community College Aid Cash Fund

1990

LB 143 Changed method of state aid distribution to incorporate equalization aid.

LB 1050: Eliminated population qualification for exceeding 9¢ basic levy limit and required 75% majority board votes to exceed the basic 9¢ limit by up to an additional 2.5¢.

LB 1059 Established lid provisions for political subdivision budgets.

EVOLUTION OF STATE AND LOCAL FINANCING OF NEBRASKA'S COMMUNITY COLLEGES

As mentioned in the preceding section, the earliest forebears of Nebraska's technical community colleges as they exist today were organized as junior colleges and governed by local school districts. The institutions relied upon the taxing authority of the related school districts for public financial support. With the organization of Platte College in Columbus in 1969, this school district taxation model began to evolve toward a broader base of local taxation. The Columbus-based institution derived local financing through a county rather than through a school district. Subsequently, the other junior colleges in the state began to adopt this model in order to relieve tax burdens on their school districts.

In contrast to the junior colleges and their reliance on local taxation were the two-year vocational technical schools established by the Unicameral at Milford and Sidney in 1941 and 1965, respectively. The State Department of Education administered these schools which relied upon the state and federal government for their public funding.

In 1965, the Legislature enacted LBs 482 and 581 which set forth its intent to establish a state system of area vocational technical schools in Nebraska. The bills represented initial legislative steps toward the state's current method of combined state and local government financing of its system of technical community colleges. The legislation authorized the formation of multi-county area vocational technical schools and empowered the governing board of any school so established to levy a tax not to exceed two mills per

dollar of assessed valuation of all property included within the area of the school. In addition to this taxing authority as provided in Legislative Bill 581, the Unicameral authorized, in LB 482, a biennium appropriation not to exceed $500,000 to assist in the establishment and operation of area schools; however, no state funds were appropriated for this purpose until the 1967-69 biennium.

The state's junior colleges, area technical schools and state vocational schools were effectively consolidated to form a single state system of eight technical community college areas under the auspices of a State Board of Technical Community Colleges by LB 759 in 1971. The state board was given authority to review area budget proposals and submit its budget recommendations to the Legislature which ultimately established state funding levels for each area. The bill provided that after deducting amounts to be received from tuition and sums necessary for retirement of bonded indebtedness and capital facility outlays, the Legislature was to appropriate 75 percent of each area's budget. Each area was left to generate the balance of funds required through the levy of a property tax uniform throughout its area not to exceed one mill.

As noted earlier, in 1974, the Nebraska Supreme Court essentially found that governance of the technical community college areas by the state board and the areas' statutory tax levying authority resulted in an unconstitutional levying of property taxes for a state purpose (see Tallon). In the absence of tax levying authority this decision forced operation of the areas as state agencies in FY 1974-75.

In 1975, the Legislature enacted LB 344 which transferred full governance authority over six technical community college areas (consolidated from the eight under LB 759) to local area boards of governors. Each area board was conferred with the authority to levy taxes up to two mills to support area operating expenditures. In addition, each board was authorized to assess a separate levy not to exceed one mill for the purpose of establishing a capital improvement fund, bond sinking fund, or for the retirement of general obligation bonds. LB 344 also provided for annual appropriations of state aid to the technical community college system in amounts established by the Legislature. The bill prescribed distribution of the aggregate level of state aid among the six areas on the basis of enrollment in each area. Each area was to share in state aid appropriations in a proportion equivalent to the areas's proportion of the total full-time equivalent enrollment of all technical community college areas in the immediately preceding fiscal year.

The statutory provisions relating to the tax levying authority of technical community college areas has been amended several times since 1975. As last amended in 1990 by Legislative Bill 1050, each area now has the authority to levy up to 9¢ per $100 actual valuation of all property in its area to support operating expenditures. Upon a 75 percent vote of the area board, any area may exceed this basic 9¢ limitation by up to an additional 2½¢. Additionally, each area may levy up to one and eight-tenths cents for capital improvements. However, expenditure of funds derived from the capital improvement levy are generally limited to $200,000 per project unless otherwise approved by the voters of an area or, as occasionally has been the case, a statutory exemption from the limitation has been secured from the Legislature.

The statutory methodology for distribution of state aid among the areas has also been amended several times since 1975. It, too, was last amended by the Legislature in 1990. Under current law, 58 percent of funds appropriated as state aid to the technical community colleges is distributed equally among the areas so long as each area meets a minimum threshold enrollment level in the immediately preceding fiscal year. This threshold enrollment level is 1,900 reimbursable education units (REUs). Generally defined, REUs represent a weighted measure of full-time equivalent (FTE) students. In the event an area or areas fail to meet the threshold enrollment, it shares in the first 58 percent of state aid in the proportion that its REU enrollment is to the first 1,900 REUs, or portion thereof, of all the areas combined. Those areas meeting the threshold level share equally in the remainder of the first 58 percent. For example, if the REU enrollment for one area is 1,800 and the remaining five areas each have enrollments exceeding 1,900, the area with enrollment of 1,800 would receive 15.93 percent of the first 58 percent of state aid: 1800/(1800+1900+1900+1900+1900+1900) = .1593. The five other areas would share equally in the remainder, each receiving 16.81 percent of the first 58 percent of state aid: 1900/(1800+1900+1900+1900+1900+1900) = .1681. The allocation of the first 58 percent of state aid in this fashion generally recognizes that each of the areas face certain fixed costs in their operation and serves to provide state support in meeting these costs.

The remaining 42 percent of state aid is distributed on a pro rata basis proportionate to each area's REU enrollment in excess of 1,900 for the immediately preceding fiscal year. This component of the distribution formula recognizes variable costs associated with varying enrollment levels and results in greater levels of state aid allocated to areas with higher

enrollments. Distribution of state aid on the basis of REUs also recognizes variable costs in another fashion. As discussed earlier, REUs represent a weighted measure of FTE students. In determining REUs, FTE students enrolled in general academic transfer or academic support courses are weighted by a factor of 1.0. General academic transfer courses are course offerings intended by the offering institution to be eligible for transfer into a baccalaureate program while academic support courses are general education academic offerings which may be necessary to support vocational-technical and occupational programs. FTE students enrolled in "light" vocational-technical course offerings which require use of equipment, facilities or instructional methods which can be readily adapted for academic transfer programs are weighted by a factor of 1.5. FTE students enrolled in "heavy" vocational-technical course offerings which require use of equipment, facilities or methods which cannot be easily adapted for academic transfer programs are weighted by a factor of 1.75. This weighting system recognizes that vocational-technical programming is, on average, more costly than general academic instruction and reflects the priority the Legislature has assigned vocational-technical versus general academic instruction in terms of the role and mission of the state's technical community colleges.

While the preceding components of the state aid distribution formula remain intact, an additional component is scheduled to affect the distribution of aid beginning in FY 1991-92 pursuant to LB 143 enacted by the Legislature in 1990. The bill provides that 40 percent of any increase in state aid over the level appropriated for FY 1990-91 is to be distributed as "equalization aid." A limit of $1 million to be distributed as "equalization aid" is also established in the legislation. For example, if the Legislature were to

appropriate an increase of $2.5 million in state aid for FY 1991-92, $1 million or 40 percent of that increase would be distributed as "equalization aid." In the event the increase in aid would be $3 million, the amount distributed as "equalization aid" would still be $1 million even though 40 percent of such an increase is $1.2 million--"equalization aid" is capped at $1 million. State aid not distributed as "equalization aid," according to the provisions of LB 143, will continue to be allocated according to the "58 percent" and "42 percent" provisions described earlier.

As set forth in LB 143, any community college area whose most recent three-year average property tax levy for operations exceeds the three year average for all areas qualifies for "equalization aid." An area which qualifies for "equalization aid" is to be assigned a percentage based upon the number of standard deviations by which its average levy deviates from the system average levy. This percentage is multiplied by the product of a three-year average cost per REU calculation multiplied by the qualifying area's three-year average REU enrollment. The product of this calculation is then to be compared with the area's previous year allocation of state aid. If the area's previous year allocation is less than the calculated amount, it qualifies for the difference as "equalization aid." If the amount of "equalization aid" available ($1 million or less) is less than the total amount for which all eligible areas qualify, the aid will be prorated based upon the amounts for which the individual areas qualify. (For an example, see appendix A.)

The legislation adding this new component governing distribution of state aid was introduced at the initiative of the community college system. Although it was ultimately enacted with various technical amendments, this was

accomplished with less than a resounding reception in the committee to which it was referred (Education) followed by hesitancy and misgivings expressed by several members of the Legislature during floor debate on the bill. It was acknowledged that the measure had been developed largely in response to a 1989 legislative admonition directing the community college system to devise some means to resolve seemingly perennial financial crises faced by the Western Area and to a lesser extent, similar problems faced by the Mid-Plains Area. Under current circumstances, LB 143 will predominantly benefit Western and to a much lesser degree, Mid-Plains. A number of senators philosophically supported the concept of equalization; however, they questioned the propriety of the methodology embodied in Legislative Bill 143. Governor Kay Orr, in signing the bill, communicated her concerns to the community college system. Among these was an assessment that the legislation provides an incentive for the respective areas to maintain or increase property tax levies above the average for the six areas in order to qualify for equalization aid. Secondly was a conclusion that the measure provides an incentive to maintain or increase average costs so that the average cost for the six areas is increased, which increases the potential amount of state funds necessary to address the "equalization" required. Also of concern was the requirement that additional state funds be appropriated in order to effect equalization. The Governor requested the community colleges to work on possible revisions to the formula contained in Legislative Bill 143, revisions that might more directly address the relative differences across the six areas in terms of capacity to generate revenue from property taxes. Among her suggestions was the examination of an equalization component based on differences across the six areas in property valuation per FTE student.

In addition to state aid funds distributed according to statutory formula, the Legislature began funding a grant program in FY 1988-89 to support technical community college faculty training and instructional equipment upgrades, as well as employee assessment, preemployment training and employment training programs. Funding for the grant program was initiated with a state general fund appropriation; however, funding for the current biennium is derived from the transfer of surplus funds in the Department of Labor's Employment Security Special Contingent Fund to a newly created Technical Community College Aid Cash Fund. Such transfers were authorized by LB 305, enacted by the Legislature in 1989. The bill established a Grant and Contract Review Committee which accepts applications for the grant funds from the community college areas and in turn makes recommendations to the Director of Administrative Services for the distribution of grants.

TECHNICAL COMMUNITY COLLEGE PROGRAMS AND SERVICES

General Academic, Vocational-Technical Instruction

Statutory statements of role and mission for the state's systems and institutions of postsecondary education embodied in Section 85-917, et. seq., establishes philosophy and guidelines for services to be provided by Nebraska's technical community colleges. Section 85-962 identifies the instructional and service priorities of the technical community colleges as 1) vocational technical programs and non-degree occupational programs, 2) general academic transfer degree programs at those campuses authorized for such programs, and 3) avocational and recreational courses.

Instructional Role and Mission

General academic transfer programs are authorized at the following campuses:

Central Area's Columbus campus
Metropolitan Area's Fort Omaha campus
Mid-Plains Area's McCook and North Platte campuses
Northeast Area's Norfolk campus
Southeast Area's Beatrice campus
Western Area's Scottsbluff campus

The remaining campuses are not statutorily authorized to provide general academic transfer programs; however, they are authorized to provide academic courses necessary to support vocational-technical and occupational programs. (See section 85-964.) These campuses include:

Central Area's Grand Island and Hastings campuses
Metropolitan Area's Elkhorn Valley and South Omaha campuses
Mid-Plains Area's North Platte Vocational-Technical campus
Southeast Area's Lincoln and Milford campuses
Western Area's Sidney campus

The distinction between general academic transfer programs and academic courses is a source of disagreement and friction which occasionally flares up among the state's sectors of public postsecondary education, policy makers and citizenry. Statutes restrict general academic transfer programs to authorized campuses but permit academic course instruction to support vocational-technical and occupational programs at all campuses. Academic support and general education courses represent an important component of virtually any vocational program. In fact, a joint task force of the American Association of Community and Junior Colleges and the Association of Community College Trustees has recommended a minimum of 25% of applied technology programs be comprised of academic support and general education courses. Some charge that campuses not authorized to provide academic transfer programs overstep their bounds in terms of the extent of academic courses they provide. On the other hand, others argue that the extent of academic courses is defensible and required to support quality vocational-technical and occupational programs and that the community colleges, as open enrollment institutions, should not limit enrollment to only those intending their instructional pursuits to culminate in a terminal vocational-technical or occupational degree. Another source of disagreement involves those who argue that the community college areas overstep their academic instruction authority in offering academic courses at off-campus sites. Others cite, however, that no specific prohibition against such activity exists in statute insofar that academic courses, not degree programs, are being provided. Additionally, they point out the community colleges' obligation to deliver instructional services to citizens who are remote from the campus locations and expect accessible services in return for their property tax contributions.

Although the above disagreements persist, a review of instructional program breadth, enrollment and degrees granted would suggest the community colleges' primary focus remains upon their statutorily assigned first instructional priority. As illustrated in Table 1, the diversity of vocational-technical and occupational programs across the state far exceeds that of academic transfer programs.

TABLE 1

	CEN			MET			M-P		N	SCC			WN	
	COLUMBUS	GRAND ISLAND	HASTINGS	ELKHORN VALLEY	FORT OMAHA	SOUTH OMAHA	McCOOK	NORTH PLATTE	NORFOLK	BEATRICE	LINCOLN	MILFORD	SCOTTSBLUFF	SIDNEY
ACADEMIC TRANSFER														
Ag & Agri-Business	x						x	x	x	x			x	
Art	x				x		x	x	x	x			x	
Biological Science	x				x		x	x	x	x			x	
Business Administration	x				x		x	x	x	x			x	
Communications	x				x		x	x	x	x			x	
Criminal Justice					x		x	x	x					
Education	x								x	x				
Elem. & Sec. Education	x						x	x	x	x			x	
Fine & Performing Arts	x						x	x	x	x			x	
Home Economics	x						x			x				
Journalism & Photography					x		x		x	x			x	
Math	x				x		x	x	x	x			x	
Music	x				x		x	x	x	x			x	
Physical Ed. & Recreation	x						x	x	x	x			x	
Physical Sciences	x				x		x	x	x				x	
Pre-Professional	x				x		x	x	x	x			x	
Psychology	x				x		x	x	x	x			x	
Sciences	x				x		x	x	x	x			x	
Social Sciences	x				x		x	x	x	x			x	
Social Work	x				x		x		x	x			x	
Speech & Drama	x				x		x	x	x	x			x	
AG OCCUPATIONS														
Agri-Business Oper. Technology			x				x		x	x				
Agri-Business Management	x		x						x	x			x	
Agri-Technology			x						x					
Crop Production			x						x	x				
Diversified Farm & Ranch									x	x				
Farm Mechanics									x					
Farm & Ranch Business Mgmt.	x	x	x				x	x	x	x			x	
Forestry/Wildlife Management													x	
Horticulture			x		x									
Irrigation Technology			x						x					
Livestock Production/Mgmt.	x								x	x				
Soil & Water Conservation	x									x				
Turf & Horticulture			x						x					
Veterinary Care Assistant									x					
AUTO & DIESEL OCCUPATIONS														
Auto Body Technology			x		x			x	x			x		x
Auto Mechanics Technology	x	x	x			x		x	x		x	x		x
Diesel Technology			x					x	x			x		x
Motorcycle Technology/Safety		x						x			x			
Parts Distribution & Mgmt.			x									x		
Power Mechanics													x	
Small Engine	x	x	x					x	x		x			
BUSINESS & OFFICE OCCUPATIONS														
Accounting	x	x	x		x	x	x	x	x	x	x		x	x
Banking Finance									x					
Business	x	x	x		x	x	x	x	x	x	x		x	x

TABLE 1

	CEN			MET			M-P	N	SCC			WN	
	COLUMBUS	GRAND ISLAND	HASTINGS	ELKHORN VALLEY	FORT OMAHA	SOUTH OMAHA	McCOOK	NORFOLK	BEATRICE	LINCOLN	MILFORD	SCOTTSBLUFF	SIDNEY
Commercial Art	x		x	x							x		
Computer Processing	x	x	x	x	x	x	x	x			x	x	x
Fashion Merchandising	x			x			x			x			
Graphic Arts	x		x	x									
Microcomputer Processing	x	x	x	x	x	x		x		x		x	
Motel/Motel/Restaurant Mgmt.			x		x								
Insurance	x	x		x	x	x		x					
Interior Design Assistant	x			x									
Legal Assistant/Paralegal		x		x	x	x							
Market Management (Mid-Level)	x	x	x	x	x	x		x	x	x			x
Merchandising Management				x	x	x							
Purchasing Management						x				x			
Real Estate	x	x	x	x		x	x	x	x			x	x
Retailing	x	x	x	x	x								
Secretarial/Clerical	x	x	x	x	x	x	x	x	x	x		x	x
Tour & Travel Program							x						
Word Processing	x	x	x	x	x	x	x	x		x		x	x
COMMUNICATION TECHNOLOGY													
Audio Recording Technology								x					
Radio Broadcasting			x					x	x				
TV Broadcasting								x				x	
CONSTRUCTION OCCUPATIONS													
Architectural Drafting	x	x	x	x				x		x	x		
Building Construction			x			x	x	x	x		x		
Building Maintenance		x				x	x						
Civil Engineering Technology				x	x	x					x		
Drafting	x	x	x	x	x		x	x		x	x		
Heating/AC/Refrigeration		x	x	x			x	x			x		
Heavy Equipment Oper. & Maint.													x
Masonry			x				x	x					
Plumbing			x			x	x	x					
Surveying & Drafting	x	x	x	x	x		x	x			x		
ELECTRONICS/ELECTRICAL OCCUPATIONS													
Electrical Technology	x	x	x				x	x			x		
Electromechanical Technology	x	x	x				x	x			x		
Electronics Eng. Technology							x	x			x		
Electronics Service Technology	x	x	x				x	x			x		x
Electronics Technology	x	x	x			x	x	x		x	x		
Industrial Electronics-Comm.	x	x	x				x	x					
Industrial Maintenance	x		x			x	x	x					
Instrumentation			x				x						
Medical Electronics			x										
Utility Line								x					
HEALTH OCCUPATIONS													
Bio-Technology			x						x				
Dental Assistant			x			x	x			x			
Dental Hygiene			x										
Dental Lab Technician			x										
Geriatric Aide/Care Staff	x	x	x				x	x				x	
Health Unit Coordinator					x								

TABLE 1

	CEN			MET			M-P	N	SCC			WN	
	COLUMBUS	GRAND ISLAND	HASTINGS	ELKHORN VALLEY	FORT OMAHA	SOUTH OMAHA	McCOOK	NORTH PLATTE	NORFOLK	BEATRICE	LINCOLN	MILFORD	SCOTTSBLUFF	SIDNEY
Medical Assistant			x								x			
Medical Lab Technician								x			x			
Medical Records									x					
Nurse Aide	x	x	x				x	x	x				x	
Nursing Home Administrator			x		x						x			
Nursing (ADN)		x												
Ophthalmic Assistant						x		x						
Practical Nursing (1)	x		x		x			x	x	x	x		x	
Radiologic Technology											x		x	
Respiratory Therapy Technology						x					x			
Surgical Technology											x			
HOME ECONOMICS RELATED OCCUPATIONS														
Child Care/Development Tech.	x	x	x		x		x		x		x		x	
Clothing, Textiles, Design	x						x		x					
Dietetic Assistant			x				x		x					
Dietetic Technology			x								x			
Food Service Management			x		x		x	x	x		x			
MFG. & FABRICATION OCCUPATIONS														
Industrial/Mechanical Drafting	x	x	x	x	x			x	x		x	x		
Industrial Plastics Technology			x									x		
Machine Tool & Design	x		x									x		
Machinist	x		x					x	x		x	x		
Mfg. Engineering Technology				x	x							x		
Non-Destructive Testing												x		
Welding	x		x	x	x	x		x	x		x	x	x	x
SERVICE OCCUPATIONS														
Chemical Dependency Counseling				x	x						x			
Cosmetology														x
Environmental Lab Technology											x			
Fire Protection Technology											x			
Human Services			x		x		x				x		x	
Interpreter for Deaf					x	x								
Law Enforcement						x	x	x	x					
Photography			x	x				x	x				x	
Printing			x	x							x			
Private Security						x			x					
Radiation Protection Technology					x									
Teacher's Assistant							x		x					
TRANSPORTATION OCCUPATIONS														
Aviation Maintenance Technology														x
RR Freight Car Maintenance														x
Truck Driving			x						x		x			x
ADULT & CONTINUING EDUCATION														
GED & Adult Basic Education	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Short-term Special Interest	x	x	x	x	x	x	x	x	x	x	x	x	x	x
SPECIAL SERVICES														
Ag Action Center	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Business Assistance Center	x	x	x			x		x	x					
Career Assessment Center	x		x		x			x	x	x			x	

1. Also offered by Central at Kearney, and by Western at Alliance.

In addition to the breadth of programming available, enrollments evidence the community colleges' focus upon vocational-technical instruction. In FY 1988-89, two-thirds of systemwide FTE enrollment eligible for state aid was in vocational-technical and occupational courses with the remaining one-third in academic courses. Of this one-third, a significant proportion represents enrollment in academic courses supporting vocational-technical and occupational programs. In fact, data compiled by the Nebraska Technical Community College Association reflects that academic transfer program enrollment (versus enrollment in individual courses) represents approximately only 15% of total statewide enrollment. The proportion of FTE enrollment in academic transfer and support courses varies significantly among the areas from a low of 22 percent in the Southeast Area to a high of 51 percent in the Mid-Plains Area. The highest proportion of academic course enrollment exists in the two areas, Mid-Plains and Western, whose campuses are the most remote from baccalaureate degree granting institutions. While the community colleges' focus apparently remains upon vocational-technical and occupational programming, it should be noted that the proportion of FTE enrollment in academic courses has grown steadily, although not dramatically, over the past five years in each of the six community college areas. For the system as a whole, the proportion of FTE enrollment in academic courses has increased from 28.3 percent in FY 1983-84 to 33.7 percent in FY 1988-89. (Refer to Table 2.)

TABLE 2

TECHNICAL COMMUNITY COLLEGE REIMBURSEABLE FTE ENROLLMENT
PROPORTION OF ENROLLMENT IN ACADEMIC VERSUS VOCATIONAL COURSES

Area	Class	FY83-84	FY84-85	FY85-86	FY86-87	FY87-88	FY88-89
Central	Academic	27.4%	26.9%	28.25%	29.56%	30.35%	30.39%
	Vocational I	21.9%	25.7%	26.54%	27.90%	29.58%	29.43%
	Vocational II	50.7%	47.4%	45.20%	42.54%	40.08%	40.18%
		100.0%	100.0%	100.00%	100.00%	100.00%	100.00%
Metro	Academic	28.5%	33.1%	34.91%	36.13%	36.27%	38.29%
	Vocational I	26.2%	28.2%	29.38%	30.09%	29.86%	27.49%
	Vocational II	45.4%	38.7%	35.71%	33.78%	33.87%	34.22%
		100.0%	100.0%	100.00%	100.00%	100.00%	100.00%
Mid-Plains	Academic	42.8%	42.9%	45.71%	48.09%	50.41%	51.35%
	Vocational I	17.1%	17.9%	18.02%	18.14%	15.78%	16.99%
	Vocational II	40.1%	39.3%	36.26%	33.77%	33.81%	31.66%
		100.0%	100.0%	100.00%	100.00%	100.00%	100.00%
Northeast	Academic	32.5%	31.1%	32.81%	36.67%	36.36%	37.91%
	Vocational I	21.3%	22.5%	24.33%	22.55%	20.14%	20.04%
	Vocational II	46.1%	46.4%	42.86%	40.78%	43.50%	42.05%
		100.0%	100.0%	100.00%	100.00%	100.00%	100.00%
Southeast	Academic	19.5%	19.1%	19.32%	21.10%	21.69%	22.04%
	Vocational I	26.6%	25.5%	26.67%	27.81%	27.91%	27.02%
	Vocational II	53.9%	55.5%	54.01%	51.08%	50.40%	50.95%
		100.0%	100.0%	100.00%	100.00%	100.00%	100.00%
Western	Academic	37.5%	38.3%	37.83%	37.93%	41.43%	42.59%
	Vocational I	16.1%	18.2%	18.55%	18.87%	17.33%	17.85%
	Vocational II	46.4%	43.5%	43.62%	43.20%	41.24%	39.56%
		100.0%	100.0%	100.00%	100.00%	100.00%	100.00%
System Totals	Academic	28.3%	28.6%	29.86%	31.84%	32.71%	33.72%
	Vocational I	23.2%	24.6%	25.56%	26.04%	25.56%	24.94%
	Vocational II	48.5%	46.8%	44.58%	42.12%	41.73%	41.34%
		100.0%	100.0%	100.00%	100.00%	100.00%	100.00%

Degrees conferred by the technical community colleges also generally reflect their primary focus upon vocational-technical instruction. (Refer to Table 3.) Over the five year period FY 1984-85 through FY 1988-89, over 75 percent of associate degrees granted across the system were in vocational-technical programs. The remainder of the associate degrees granted were in academic programs. When less than two-year programs are considered, the proportion of degrees granted in vocational-technical programs increases to over 85 percent systemwide for the five year period. In aggregate, this proportion has been consistent from year to year. While the primary focus upon vocational-technical instruction is overwhelmingly apparent in terms of the proportion of degrees conferred across the system as a whole, the proportion varies dramatically among the six areas. The Central, Metro and Southeast Areas have each conferred more than 95 percent of their associate and less than two year degrees in vocational-technical programs over the five year period. This proportion was substantially less for the Northeast (75 percent), Mid-Plains (54 percent) and Western (45 percent) Areas; moreover, the proportion has declined in each of the three areas over the period. As noted earlier, the campuses of the Mid-Plains and Western Areas are the most remote from baccalaureate degree granting institutions, a fact that at least in part contributes to a greater focus upon general academic instructional programs.

TABLE 3

Number of Associate Degrees Conferred

	FY88-89	FY87-88	FY86-87	FY85-86	FY84-85
Central	208	176	198	141	174
Metro	272	252	250	241	206
Northeast	387	336	337	302	310
Mid-Plains	258	261	284	218	224
Southeast	946	981	933	940	906
Western	167	172	198	178	184
	2,238	2,178	2,192	2,020	2,004

Number of Associate Degrees & Certificates Conferred

	FY88-89	FY87-88	FY86-87	FY85-86	FY84-85
Central	996	1,002	807	545	621
Metro	358	323	334	339	288
Northeast	502	436	421	432	462
Mid-Plains	390	413	423	343	359
Southeast	1,233	1,247	1,231	1,249	1,267
Western	200	199	239	215	260
	3,679	3,620	3,455	3,123	3,257

General Academic Degrees as Percent of Total

	FY88-89	FY87-88	FY86-87	FY85-86	FY84-85
Central	14%	16%	19%	16%	30%
Metro	4%	4%	3%	0%	0%
Northeast	40%	36%	40%	36%	35%
Mid-Plains	78%	67%	73%	64%	62%
Southeast	3%	3%	3%	4%	4%
Western	74%	70%	72%	75%	63%
Systemwide	25%	22%	25%	22%	22%

General Academic Degrees as Percent of Total

	FY88-89	FY87-88	FY86-87	FY85-86	FY84-85
Central	3%	3%	4%	4%	8%
Metro	3%	3%	2%	0%	0%
Northeast	32%	29%	32%	26%	24%
Mid-Plains	53%	44%	50%	42%	39%
Southeast	3%	3%	2%	3%	3%
Western	62%	61%	60%	62%	44%
Systemwide	15%	14%	16%	14%	14%

Vocational-Technical Degrees as Percent of Total

	FY88-89	FY87-88	FY86-87	FY85-86	FY84-85
Central	86%	84%	81%	84%	70%
Metro	96%	96%	97%	100%	100%
Northeast	60%	64%	60%	64%	65%
Mid-Plains	22%	33%	27%	36%	38%
Southeast	97%	97%	97%	96%	96%
Western	26%	30%	28%	25%	38%
Systemwide	75%	78%	75%	78%	78%

Vocational-Technical Degrees as Percent of Total

	FY88-89	FY87-88	FY86-87	FY85-86	FY84-85
Central	97%	97%	96%	96%	92%
Metro	97%	97%	98%	100%	100%
Northeast	68%	71%	68%	74%	76%
Mid-Plains	47%	56%	50%	58%	61%
Southeast	97%	97%	98%	97%	97%
Western	38%	39%	40%	38%	56%
Systemwide	85%	86%	84%	86%	86%

Avocational and Recreational Instruction

As noted previously, the technical community colleges' third instructional priority, as assigned by the state's role and mission statutes for postsecondary education, is providing avocational and recreational courses. In recent years this statutory terminology has become somewhat obsolete as it has grown to encompass much of the community colleges' economic development activity, specifically job training for business and industry. Those enrolling in courses for which no degree credit is granted, generally do so for pleasure, personal enrichment, second occupation, small business purposes, or some form of occupational training. Technical community college area enrollments in such courses are not eligible for state aid; moreover, state statutes provide that all direct costs of non-degree recreational and avocational courses are, on average, to be self-supporting through student tuition and fee charges or designated grants or contracts.

Systematic and comparable recordkeeping practices for reporting participants in these programs differ from one area to the next. Therefore, a complete statewide assessment of the number of individuals participating in avocational/recreational and other non-degree credit courses is difficult. Moreover, a comparison of the number of individuals taking avocational/recreational courses to the number of students taking degree credit courses is probably not instructive. Programs of this nature serve to facilitate lifelong learning and to that extent the quality of life, and to some extent, the business environment in the state is served. The offering of avocational and recreational courses is another means of serving the needs of the community college area residents.

SPECIAL PROGRAMS

The role and mission statutes require the community colleges to provide public service activities (section 85-960). The same body of statute (see section 85-917 et. seq.) assigns regional public service responsibilities to the state colleges and statewide public service responsibilities to the University of Nebraska. As a result of these overlapping assignments, confusion and, in some cases, competition arises with respect to which public postsecondary educational sector has the authority or responsibility to conduct certain public service activities.

Sometimes it is unclear where the instructional role ends and the public service role begins. For this section on special programs, no effort will be made to distinguish which programs are instructional and which are public service, as the programs described can fill both roles at once. Among the special programs provided by the community college are the following.

ABE-GED

Each of the six community college areas are active participants in Adult Basic Education (ABE) and Graduate Equivalent Diploma (GED) programming. Community colleges contract through the State Department of Education to provide federally funded ABE-GED services throughout the state, in addition to a variety of basic education services for area residents. Representative of these services are training in literacy, social, workplace and basic skills. Many Nebraska employers and community college personnel project a growing need for these and related services.

Occupational Assessment Centers

Occupational Assessment Centers (OAC) are located in all community college areas. In addition to placement and skills/interest inventories for incoming college students, the centers provide area residents, particularly displaced agricultural workers, small business owners, and high school students and recent graduates, with assessment services to determine likely career preferences and provide information concerning their career interests. The Department of Education, Vocational Education Division, provides federal financial assistance with this program. The colleges have been selected as OAC sites by the Department as the most appropriate and efficient network to provide statewide access to these services.

Agriculture Action Centers

Agricultural Action Centers serve displaced and at-risk agricultural producers, agricultural workers and implement dealers by offering business skills training, occupational assessment, and other services that prepare them for increased productivity or reemployment in different occupations. Job Training Partnership Act of Greater Nebraska grant funds received from the U.S. Department of Agriculture through University of Nebraska Lincoln Extension office support the centers. JTPA allocates the funding to community colleges based on past experience and local match is required. The Metro area does not participate in the program because need has not been demonstrated. Community colleges provide additional funding, including most of the staff services, since JTPA funding is not adequate to cover total program costs.

Short-term Customized Training

Community colleges play a significant role in providing occupational assessment, job training, and upgrading support for Nebraska employers and prospective employers. Short-term customized training assistance to the community colleges is provided from federal, state and local sources through several grant programs. Chief sources are the Carl D. Perkins Act, state general fund appropriations to match the Perkins funds, and the Department of Labor's Employment Security Contingent Fund. Several agencies are involved in the grant review process--the Research and Development Unit for Vocational Education, the Departments of Labor, Education and Economic Development, and the Technical Community Colleges.

Small Business Assistance Centers have been established by community colleges to work with local economic development efforts. Short-term customized training programs also support this economic development activity.

As mentioned earlier, LB 305, adopted by the Legislature in 1989, established a cash fund to provide grants for equipment purchases, instructor retraining and upgrade, as well as short-term customized training programs. These grants are reviewed by the same Grant and Contract Review Committee that reviews the short-term customized training programs.

Specialized Training Programs

Statistical Process Control (SPC) training is provided to employers to improve quality control, especially for manufacturing firms. Nebraska

Community Colleges have received a Carl Perkins grant to train two or three individuals at each college to teach quality control including Statistical Process Control. Community colleges that provide SPC programs occasionally must provide basic keyboarding and computer skills instruction to accompany SPC training. Funding to continue SPC training at community colleges has been set aside by the LB 305 grant review committee to underwrite the program.

Learning to Learn in the Workplace is a program originated by the American Society for Training and Development and has been adopted by the American Association of Community and Junior Colleges. The President of Central Community College has worked with the representatives of the American Society for Training and Development to implement the program. Instructional officers of the Nebraska Technical Community Colleges will incorporate the program into their curricula. Funding to underwrite a "train the trainer" program has been provided by the LB 305 grant review committee.

The Interaction Management Program provides management training for small companies with two or three newly appointed supervisors. Management and leadership training is traditionally offered at four year institutions rather than community colleges, however, the need to train first-time supervisors in various aspects of business and management has become urgent at the community college level. The Interaction Management program will be offered in each community college area, and the response will determine whether it will continue to be offered. Funding to underwrite the program has been provided by the LB 305 grant review committee.

Just-in-time manufacturing processes integrate quality control while focusing specifically on inventory management. Just-in-time requires basic skills using computer programs. The colleges have received approval from the LB 305 committee to underwrite a training program for up to four staff and/or area business personnel to provide this training statewide. The training is contracted through the University of Nebraska at Omaha and will be available to businesses in early spring, 1991.

Future Instructional Role and Mission

In conjunction with the Legislature's study of Higher Education pursuant to LB 247 (1989), the Nebraska Technical Community College Association Board of Directors has reviewed the statutory role and mission statements for community colleges to provide a more contemporary interpretation of the colleges' roles. Following are the roles listed in priority order as recommended by the Association Board, on behalf of all six Community College Boards of Governors. The current role and priority is on the left and the recommended role and priority is on the right.

Current Role and Priority	Recommended Role and Priority
1. Vocational Technical Education	1. Applied Technology
2. Academic Transfer	2. Transfer Education
3. Avocational/recreational	3. Developmental Education
	4. Adult Continuing Education (includes Avocational/Recreational)
	5. Economic and Community Development
	6. Community Service

Partnerships between Community Colleges and Companies

Companies and postsecondary institutions increasingly recognize the need to expand collaboration to provide appropriate training for the state's workers. A number of different ways of sharing equipment and resources have been employed by companies and their area colleges in Nebraska.

1. The Vocational Education Foundation of Nebraska provides a clearinghouse and a tax deduction for donated equipment or other items of use to secondary and postsecondary schools. Although several companies are acquainted with the program, staff limitations have restricted the marketing efforts of the Foundation to solicit donations.
2. Equipment is owned jointly by the company and the community college.
3. Companies donate equipment to community colleges.
4. College instructors use the company's equipment on site.
5. Companies train community college instructors.

Other means of sharing resources are being discussed, including establishing technology centers at strategic locations in the state. Placing community college resources in technology centers that operate in connection with a four year institution's research park would extend the community colleges' ability to meet training needs. The centers would provide a critical mass of hi-tech, cutting edge equipment to be used by all the companies, high schools, colleges and universities around the center. A technology center is to a community college what a research park is to a university. The center would provide current, experimental, and state of the art equipment to explore its uses and possible training implications before a company's need for training

becomes urgent. Centers could buy, borrow, or train on-site on new equipment. If companies upgrade their equipment, they could send old equipment to the community colleges, or the technology center could use equipment for training for several companies.

Expanding the state's efforts to support employers through the Nebraska Technical Assistance Center by including community college faculty would serve both industry and the postsecondary education units involved.

Constituencies Served

The community colleges in Nebraska primarily serve students who are area residents. With high-cost, low enrollment, technology-driven courses, however, there may be more students of one community college region attending a community college in another region for a specific program in the future. The ages of the students vary widely from recent high school graduates to senior citizens. Nationwide statistics indicate that fifteen percent of the community college attendees have bachelor's degrees.

College graduates are taking courses that develop specialty skills such as foreign languages, computer training, accounting and other subjects. Most courses and programs offered are primarily those that support vocational technical occupations, although there is a growing need for developmental education. Developmental education includes adult continuing education, ABE-GED, economic development related training and community service.

Customized training programs are conducted primarily on a first come-first served basis and the constituencies served are employers and potential employees. Community colleges organize short-term classes for local businesses when the need arises and faculty and equipment are available. Response time is short, which is attractive to employers who need a short turn-around time to take advantage of changes in the marketplace.

Communities are also the recipients of the public services from the community colleges through special programs, such as Occupational Assessment Centers, Ag Action Centers, Small Business Assistance Centers and others as described in the Special Programs section of this report.

RECENT FUNDING HISTORY

Nebraska's community colleges areas primarily derive their revenue from three sources: property tax revenue, state aid, tuition and fees.

Property Tax Revenue and State Aid

The technical community college areas' property tax levying authority provides a source of revenue unique among Nebraska's three sectors of public higher education. A review of this authority since FY 1981-82, when property taxes were first derived on the basis of cents per $100 of valuation rather than mills, yields the following data. **Table 4** reflects changes in property tax rates for the respective areas over the period FY 1981-82 through FY 1989-90. **Table 5** reflects changes in property valuations by area over the same period. Although levy rates and property valuations are of interest, changes in property tax revenue provide a clearer indication of changes in public support as derived from property taxes. **Table 6** shows changes in property tax revenues derived from the respective area operating levies over the eight-year period shown. As reflected in the table, property tax revenue for the Metro and Southeast Areas increased at rates nearly twice that of the Higher Education Price Index over the FY 1981-82 - FY 1989-90 period. Metro's operating levy rate has increased at the second slowest pace of the six areas over the period; however, property valuations for the area have increased at a rate three times that of all but the Southeast Area, thus facilitating the dramatic increase in property tax revenue. The Southeast Area has had to rely more heavily upon increases in its levy rate to achieve its level of property tax revenue growth than has Metro; however, Southeast's property valuation

increases have substantially outpaced those of the remaining four areas and have facilitated its level of revenue growth, as well. Reliance upon levy rate increases to generate property tax revenue growth has been greater in the Central, Mid-Plains, Northeast and Western Areas due to significantly lower rates of increase in area property valuations.

The community college areas' property taxing authority and revenue generated thereby cannot be reviewed in isolation. Numerous factors affect the areas' reliance upon property tax revenue as a source of funds. Among these are changes in other revenue sources (particularly state aid) and enrollment levels. In aggregate, state aid has increased over the FY 1981-82 - FY 1989-90 period at a rate somewhat below that of the Higher Education Price Index over the period. However, it should be noted that after state aid was reduced in FY 1985-86, it was held below the FY 1984-85 level for four successive years. A substantial increase in state aid in FY 1989-90 allows the increase over the eight-year period to approach that of the Higher Education Price Index. Additionally, it should be noted that while FY 1989-90 state aid levels for four of the areas represent increases over FY 1981-82 which are either roughly equivalent to or in excess of the increase in the index, increases in state aid for the Central and Metro areas over the period have been substantially less than that of the index. Although the Metro Area has effectively made up for this "shortfall" through its substantial increase in reliance upon property tax revenue, increases in both state aid and property tax revenue for the Central Area fall short of the increase in the index. In constant dollars, operation of the Central Area was supported with significantly fewer public (state and local) funds in FY 1989-90 than was the

TABLE 4: NEBRASKA TECHNICAL COMMUNITY COLLEGE AREA PROPERTY TAX LEVY RATES

(CENTS PER $100 VALUATION)

Operating Levy	Central	Metro	Mid-Plains	Northeast	Southeast	Western
FY81-82	5.64	4.92	5.67	4.02	4.92	7.37
FY82-83	6.09	4.91	6.17	4.74	5.35	8.07
FY83-84	6.34	4.91	6.88	4.59	5.45	8.86
FY84-85	6.91	4.89	7.12	4.80	5.65	8.99
FY85-86	7.00	4.63	7.16	5.08	5.65	9.51
FY86-87	7.30	4.94	7.71	5.41	6.60	10.24
FY87-88	7.86	5.54	8.34	6.05	6.60	11.18
FY88-89	7.62	5.54	9.27	6.61	8.25	11.50
FY89-90	7.16	6.45	9.27	6.35	7.55	10.46
Change over period shown	26.95%	31.10%	63.49%	57.96%	53.46%	41.93%
Capital Levy						
FY81-82	0.51	1.23	0.69	0.66	1.25	1.05
FY82-83	0.61	1.23	0.73	0.38	1.25	1.00
FY83-84	0.56	1.23	0.75	0.62	1.15	0.96
FY84-85	0.85	0.63	0.81	0.65	0.95	1.25
FY85-86	1.79	0.20	0.83	0.68	0.95	1.12
FY86-87	1.37	0.20	0.89	0.71	0.30	1.53
FY87-88	1.40	0.20	0.95	0.58	0.30	1.80
FY88-89	1.33	0.20	1.12	0.68	0.30	1.80
FY89-90	1.25	0.20	1.07	1.10	0.30	1.64
Change over period shown	145.10%	-83.74%	55.07%	66.67%	-76.00%	56.19%
Total Levy						
FY81-82	6.15	6.15	6.36	4.68	6.17	8.42
FY82-83	6.70	6.14	6.90	5.12	6.60	9.07
FY83-84	6.90	6.14	7.63	5.21	6.60	9.82
FY84-85	7.76	5.52	7.93	5.45	6.60	10.24
FY85-86	8.79	4.83	7.99	5.76	6.60	10.63
FY86-87	8.67	5.14	8.60	6.12	6.90	11.77
FY87-88	9.26	5.74	9.29	6.63	6.90	12.98
FY88-89	8.95	5.74	10.39	7.29	8.55	13.30
FY89-90	8.41	6.65	10.34	7.45	7.85	12.10
Change over period shown	36.75%	8.13%	62.58%	59.19%	27.23%	43.71%

case in FY 1981-82. The Central Area is unique in this regard as can be seen in **Table 8**.

Table 8 reflects combined property tax and state aid revenue for the respective areas over the period shown. In all but the case of the Central Area, revenue from the combined sources has increased over the period relatively more than has the Higher Education Price Index. In constant 1981-82 dollars, increases in combined state and local revenue sources have ranged from a high of 17.4 percent for the Southeast Area to a low of 3.0 percent for the Western Area. As indicated earlier, combined state and local revenues for the Central Area have actually declined in terms of 1981-82 constant dollars, in fact they have declined 14.8 percent from 1981-82 through 1989-90.

Although combined state and local revenues have grown in real terms for five of the six areas over the eight-year period, real growth has not been consistent from year to year. In fact, in the case of the Metro, Mid-Plains and Northeast Areas, increases in combined state and local revenues have exceeded the rate of inflation as measured by the Higher Education Price Index in only four or fewer years over the period. In the case of the Western Area, increases have exceeded inflation in five of the eight years and in Southeast's case, six of the eight. Changes in the combined revenue sources exceeded inflation in only one year in the case of Central. For four of the areas (Metro, Mid-Plains, Northeast and Southeast), double digit increases in combined revenue sources in FY 1989-90 contributed significantly to their real rates of revenue growth over the eight-year period.

Adding another dimension and relating the foregoing review of changes in state and local funding levels supporting the community colleges to their enrollments provides further insights. **Tables 6(A), 7(A) and 8(A)**

respectively relate property tax revenue, state aid and the combination of the two to FTE enrollments in the six areas for FY 1981-82 through FY 1988-89. (Final FY 1989-90 enrollments were unavailable at the time of this writing; however, the data and following commentary can be easily updated to reflect 1989-90 enrollment data when received.)

Table 6(A) indicates that in the aggregate and in every case, excepting that of the Mid-Plains Area, property tax revenue per FTE student has increased at a rate greater than that of inflation over the period shown as measured by the Higher Education Price Index. Over the period, FTE enrollment has increased in the Mid-Plains Area at a rate greater than that experienced in the other areas, thus diluting relative increases in property tax revenues when related to FTE students. In contrast to Mid-Plains, FTE enrollment has decreased significantly in the Central Area. Had FTE enrollment remained constant, property tax revenue per FTE would reflect an increase less than that of inflation over the period.

As reflected in **Table 7(A)**, state aid per FTE student increased at a rate substantially less than that of inflation over the period. Generally, relatively low increases in state aid placed pressure on the property tax side of the public funding equation and the community college areas generally responded by increasing property tax revenues at significantly higher rates to offset the "shortfall" from state aid. There is evidence, however, that the substantial increase in state aid appropriated for 1989-90 has been used to some extent to relieve pressure on the property tax revenue side of the equation inasmuch as two areas reduced 1989-90 tax revenues versus 1988-89 levels **(see Table 6)**.

TABLE 5: NEBRASKA TECHNICAL COMMUNITY COLLEGE AREA PROPERTY VALUATIONS

	Central	Metro	Mid-Plains	Northeast	Southeast	Western
FY81-82	8,845,569,697	9,206,179,281	3,526,451,050	4,540,938,623	8,656,467,140	2,629,000,259
FY82-83	9,111,824,758	9,687,400,127	3,609,959,438	4,566,566,667	8,884,483,258	2,701,129,870
FY83-84	9,657,356,973	10,321,892,452	3,772,580,322	4,815,849,467	9,621,805,827	2,817,363,140
FY84-85	9,774,285,133	10,630,654,926	3,779,971,489	4,928,502,079	9,870,486,971	2,703,212,181
FY85-86	9,852,147,808	12,734,061,044	3,842,042,877	4,951,270,537	10,230,290,703	2,876,180,153
FY86-87	9,295,531,130	13,428,536,537	3,566,568,245	4,772,334,643	10,041,082,463	2,822,059,950
FY87-88	9,060,437,223	13,946,659,160	3,353,026,144	4,689,499,936	10,404,194,854	2,785,948,157
FY88-89	9,009,454,943	14,472,465,257	3,274,263,095	4,718,291,959	10,540,618,929	2,669,738,531
FY89-90	10,175,627,748	15,252,803,452	3,849,331,320	5,280,932,411	12,160,999,930	3,206,344,892
Change over period shown	15.04%	65.68%	9.16%	16.30%	40.48%	21.96%

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When state aid and property tax revenues are combined, public funding per FTE student over the FY 1981-82 - FY 1988-89 period increased at rates approaching (although not exceeding) the rate of inflation except for the Mid-Plains Area where, again, significant enrollment increases have served to dilute increases in funding when related to FTE enrollment. **(Refer to Table 8(A).)**

TABLE 6: NEBRASKA TECHNICAL COMMUNITY COLLEGE AREA PROPERTY TAX REVENUE

	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
*FY81-82	5,242,200	4,594,751	2,213,008	1,882,082	4,432,461	1,988,898	20,353,400
FY82-83	5,351,405	4,791,251	2,130,664	2,032,367	4,625,818	2,094,338	21,025,843
FY83-84	5,786,355	4,995,407	2,507,670	2,106,310	5,014,811	2,336,982	22,747,535
FY84-85	6,308,443	5,179,446	2,592,838	2,244,344	5,313,849	2,437,059	24,075,979
FY85-86	6,840,728	5,642,391	2,679,541	2,418,062	5,754,443	2,615,269	25,950,434
FY86-87	7,003,052	6,398,000	2,827,521	2,638,472	6,393,971	2,919,010	28,180,026
FY87-88	7,098,122	7,263,846	2,789,975	2,839,673	6,851,440	2,977,019	29,820,075
FY88-89	7,117,185	7,890,296	2,989,465	3,060,001	7,898,348	3,201,848	32,157,143
**FY89-90	6,874,314	9,281,636	3,479,887	3,282,653	8,669,721	3,161,459	34,749,670
Change over period shown	31.13%	102.01%	57.25%	74.42%	95.60%	58.96%	70.73%
Change in Higher Ed Price Index over same period**	49.80%	49.80%	49.80%	49.80%	49.80%	49.80%	49.80%

* Includes personal property tax relief funds.
** Budgeted.
*** With 1989-90 Higher Ed Price Index increase estimated at 5%.

TABLE 7: NEBRASKA TECHNICAL COMMUNITY COLLEGE AREA STATE AID REVENUE

	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
*FY81-82	3,650,100	4,607,089	1,734,532	2,171,695	4,772,417	1,766,325	18,702,158
FY82-83	3,985,660	5,199,639	1,973,153	2,503,707	5,595,307	1,901,213	21,158,679
FY83-84	4,144,857	5,027,751	2,052,346	2,538,763	5,879,439	1,951,392	21,594,548
FY84-85	4,138,455	5,097,776	2,410,130	2,752,986	6,343,295	2,346,208	23,088,850
FY85-86	3,837,060	4,954,098	2,321,480	2,752,574	6,376,827	2,204,876	22,446,915
FY86-87	3,605,293	4,961,293	2,285,321	2,725,171	6,377,207	2,155,926	22,110,211
FY87-88	3,657,991	4,969,698	2,416,730	2,654,993	6,333,809	2,251,303	22,284,524
FY88-89	3,772,262	4,933,105	2,466,110	2,943,126	6,427,619	2,284,461	22,826,683
FY89-90	4,474,200	6,082,371	2,851,685	3,448,322	7,512,362	2,630,762	26,999,702
Change over period shown	22.58%	32.02%	64.41%	58.78%	57.41%	48.94%	44.37%
Change in Higher Ed Price Index over same period**	49.80%	49.80%	49.80%	49.80%	49.80%	49.80%	49.80%

* Excludes personal property tax relief funds.

** With 1989-90 Higher Ed Price Index increase estimated at 5%.

TABLE 8: NEBRASKA TECHNICAL COMMUNITY COLLEGE AREAS' COMBINED PROPERTY TAX AND STATE AID REVENUE

	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
FY81-82	8,892,300	9,201,840	3,947,540	4,053,777	9,204,878	3,755,223	39,055,558
FY82-83	9,337,065	9,990,890	4,103,817	4,536,074	10,221,125	3,995,551	42,184,522
FY83-84	9,931,212	10,023,158	4,560,016	4,645,073	10,894,250	4,288,374	44,342,083
FY84-85	10,446,898	10,277,222	5,002,968	4,997,330	11,657,144	4,783,267	47,164,829
FY85-86	10,677,788	10,596,489	5,001,021	5,170,636	12,131,270	4,820,145	48,397,349
FY86-87	10,608,345	11,359,293	5,112,842	5,363,643	12,771,178	5,074,936	50,290,237
FY87-88	10,756,113	12,233,544	5,206,705	5,494,666	13,185,249	5,228,322	52,104,599
FY88-89	10,889,447	12,823,401	5,455,575	6,003,127	14,325,967	5,486,309	54,983,826
FY89-90	11,348,514	15,364,007	6,331,572	6,730,975	16,182,083	5,792,221	61,749,372
Change over period shown	27.62%	66.97%	60.39%	66.04%	75.80%	54.24%	58.11%
Change in Higher Ed Price Index over same period*	49.80%	49.80%	49.80%	49.80%	49.80%	49.80%	49.80%

* With 1989-90 Higher Ed Price Index increase estimated at 5%.

TABLE 6(A): NEBRASKA TECHNICAL COMMUNITY COLLEGE AREA PROPERTY TAX REVENUE PER FTE STUDENT

	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
*FY81-82	1,714	1,131	1,541	1,042	991	1,498	1,259
FY82-83	1,683	1,231	1,423	1,112	979	1,537	1,276
FY83-84	2,028	1,347	1,645	1,202	1,101	1,635	1,438
FY84-85	2,489	1,350	1,789	1,185	995	1,917	1,475
FY85-86	2,728	1,432	1,736	1,235	1,067	1,942	1,555
FY86-87	2,678	1,623	1,673	1,434	1,226	2,035	1,684
FY87-88	2,663	1,898	1,643	1,397	1,318	2,072	1,769
FY88-89	2,669	1,958	1,812	1,523	1,553	2,300	1,910
Change over period shown	55.68%	73.17%	17.61%	46.23%	56.63%	53.54%	51.70%
Change in Higher Ed Price Index over same period	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%

* Includes personal property tax relief funds.

TABLE 7(A): NEBRASKA TECHNICAL COMMUNITY COLLEGE AREA STATE AID REVENUE PER FTE STUDENT

	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
*FY81-82	1,194	1,134	1,207	1,202	1,067	1,330	1,157
FY82-83	1,254	1,336	1,318	1,370	1,184	1,395	1,284
FY83-84	1,453	1,356	1,346	1,448	1,291	1,365	1,365
FY84-85	1,633	1,328	1,663	1,453	1,188	1,845	1,414
FY85-86	1,530	1,257	1,504	1,406	1,183	1,637	1,345
FY86-87	1,379	1,259	1,352	1,481	1,223	1,503	1,321
FY87-88	1,372	1,299	1,423	1,306	1,218	1,567	1,322
FY88-89	1,415	1,224	1,495	1,465	1,264	1,641	1,356
Change over period shown	18.50%	7.98%	23.79%	21.89%	18.39%	23.35%	17.19%
Change in Higher Ed Price Index over same period	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%

* Excludes personal property tax relief funds.

TABLE 8(A): NEBRASKA TECHNICAL COMMUNITY COLLEGE AREAS' COMBINED PROPERTY TAX AND STATE AID REVENUE PER FTE STUDENT

	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
FY81-82	2,908	2,265	2,748	2,243	2,059	2,829	2,416
FY82-83	2,937	2,567	2,742	2,482	2,163	2,932	2,559
FY83-84	3,481	2,703	2,991	2,650	2,393	3,001	2,803
FY84-85	4,122	2,678	3,452	2,638	2,184	3,762	2,889
FY85-86	4,258	2,690	3,240	2,642	2,250	3,579	2,900
FY86-87	4,057	2,882	3,025	2,914	2,449	3,538	3,005
FY87-88	4,035	3,197	3,067	2,703	2,536	3,639	3,091
FY88-89	4,084	3,182	3,307	2,988	2,816	3,941	3,266
Change over period shown	40.42%	40.53%	20.33%	33.19%	36.80%	39.34%	35.18%
Change in Higher Ed Price Index over same period	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%	42.60%

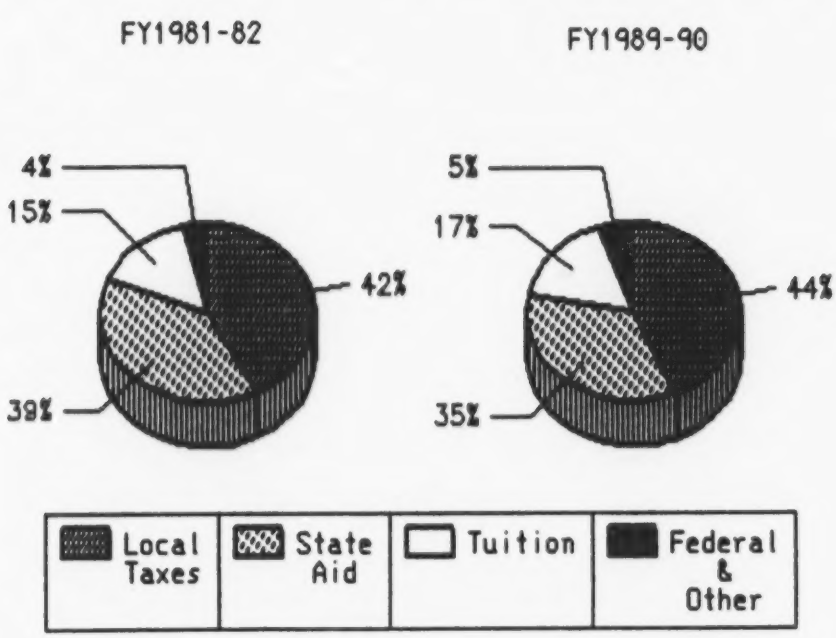
Tuition and Fees

Revenue derived from students in the form of tuition and fees represents the third primary revenue source for the community college areas. Assuming enrollment in the equivalent of 15 semester credit hours per term, resident tuition rates in four of the six areas have increased over the FY 1981-82 - FY 1989-90 period at rates exceeding the level of inflation as measured by the Higher Education Price Index. While rates for the Central and Metro Areas have increased at rates lower than inflation over the period, tuition rates in the two areas began the period as the highest among the six areas and it was not until FY 1989-90 that two other areas (Southeast and Western) overtook Central and Metro as assessing the highest rates paid by community college students in the state.

Tuition rates are established by the individual area boards of governors and vary in any given year from one area to the next. Historically, Nebraska's community colleges, and for that matter community colleges nationally, have attempted to maintain relatively low tuition rates to promote access for the economically disadvantaged. In FY 1989-90, for example, tuition rates for resident undergraduates in the Nebraska State College System were 33 percent greater than the highest tuition rate among the community college areas. In fact, over the eight-year period, the relative differential between tuition rates charged by the University of Nebraska-Lincoln and Nebraska State Colleges versus those charged by the community colleges has generally increased. That is, it has become relatively less expensive to attend a community college versus either UNL or a state college over the period. As a proportion of total revenue supporting community college operations,

tuition increased from 15 percent in FY 1981-82 to 17 percent in FY 1989-90. In fact, as reflected in **Figure 1**, state aid as a share of the means of financing community college operations has declined while all other revenue sources have increased as a proportion of the total over the period.

FIGURE 1: MEANS OF FINANCING
TECHNICAL COMMUNITY COLLEGE OPERATIONS



NATIONAL PERSPECTIVE

Table 11 provides a comparison of the way in which states fund community colleges. (Source: Financing Community Colleges, Wattenbarger and Mercer, 1988). The percentages are based on 1985-86 operating funds. The table reveals that of the 50 states, at least 26 require some percentage of local funding; however, in a few states, Alabama, Alaska, Florida, Kentucky and New Mexico, the percentage of local funding is minimal. Sixteen states relied solely on a combination of state aid, student fees, federal funds and other funds to support the community college system. (Seven states did not respond to the survey and South Dakota does not have any state or locally supported community colleges). In Nebraska, local funding comprised 42.5% of the total funding. The state portion of funding was 36.8%. Only three states, Kansas (59.4%), Oregon (48.3%), and Wisconsin (53.0%) had a greater reliance on local funding than Nebraska. Twenty-seven (27) states relied more extensively than Nebraska on student fees as a percentage of the overall funding.

While few states rely to as great an extent on local funding as Nebraska, that should not be construed as an indication that Nebraska's financing scheme is sorely in need of change. Breneman and Nelson in their book, "Financing Community Colleges, An Economic Perspective," point out that no "best" financing plan exists for the financing of community colleges. Financing plans for community colleges vary considerably and, according to Breneman and Nelson, a search for an optimal financing plan is pointless for several reasons. One reason is that community colleges across the country vary in their functions. For example, in some states they are primarily focused on academic transfer and are thus an integral and important part of a higher

education system, while in other states they are primarily terminal vocational-technical institutions. States and localities also place a different emphasis on the various activities of the colleges, such as community services. Finally, the history of the development of community colleges within states varies. Breneman and Nelson speculate that changing the historical financing structure of a community college system within a state would be very difficult.

Often, Breneman and Nelson argue, financing discussions really only mask the real issues of mission or purpose of the community colleges. The decision of how the community colleges are financed is ultimately one of values with the key question centering around the vision of the community college system. Does the state envision a system that is a key player in sending transfer students to other four-year academic institutions? Or, is the primary function of the community college one of lifelong learning or the provision of community services at the local level? It is frequently these kinds of questions that will influence the direction of financing schemes.

In determining whether full state support is best, or whether a local share is preferable, Breneman and Nelson conclude, based on their review of colleges across the country, that states with local support should maintain that support. Their conclusion is based on the observation that efficiency can be better maintained through a local share and that equity can still be achieved without full state financing. They further conclude that a local share should be maintained in those states that have it because "many of the educational activities of two-year colleges are of primary interest and value to local citizens, and a local tax contribution helps to ensure that community

preferences are expressed in the college's program offerings." (Financing Community Colleges, An Economic Perspective, Breneman and Nelson, page 174.)

TABLE 9: NEBRASKA TECHNICAL COMMUNITY COLLEGE AREA FTE ENROLLMENT

Audited Eligible FTE	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
FY81-82	3,057.7	4,063.4	1,436.5	1,806.9	4,471.2	1,327.6	16,163.3
FY82-83	3,179.3	3,892.0	1,496.9	1,827.7	4,724.9	1,362.6	16,483.4
FY83-84	2,852.6	3,707.6	1,524.4	1,752.7	4,552.9	1,429.2	15,819.4
FY84-85	2,534.6	3,837.6	1,449.4	1,894.7	5,338.3	1,271.5	16,326.1
FY85-86	2,507.8	3,939.8	1,543.6	1,957.3	5,390.7	1,346.8	16,686.1
FY86-87	2,615.1	3,941.0	1,690.0	1,840.4	5,214.3	1,434.6	16,735.2
FY87-88	2,665.9	3,826.7	1,697.8	2,032.6	5,198.5	1,436.6	16,858.0
FY88-89	2,666.6	4,029.5	1,649.9	2,009.0	5,086.6	1,392.0	16,833.6
Change over period shown	-12.8%	-0.8%	14.9%	11.2%	13.8%	4.8%	4.1%

ELIMINATION OF TECHNICAL COMMUNITY COLLEGE AREA PROPERTY TAXING AUTHORITY

Proposals to eliminate the property tax levying authority of the community college areas has arisen occasionally over time. Any such proposal which assumes maintenance of operation of the community colleges as they now exist would require replacement of property taxes as a source of funds with another funding source. Presumably, the state general fund represents the only viable alternative continuing source of funds.

First, one must consider elimination of the community colleges' tax levy for operations. At this writing, technical community college area budgets for FY 1990-91 had yet to be finalized; however, LB 1059 (1990) generally limits increases in the property tax component of the areas' budgets to 4 percent. In order to gain an estimate of the level of FY 1990-91 property tax revenue to be replaced with state funds, FY 1989-90 budgeted property tax revenues supporting operations can therefore be increased by four percent. To the extent that the areas do not ultimately increase the property tax component of their budgets by 4 percent for FY 1990-91, this estimate will be excessive. However, a reasonably accurate estimate can be derived in this fashion and can be updated as final budgets are adopted.

	FY 1989-90 Budgeted Property Tax Revenue Supporting Operations		FY 1990-91 Estimated Property Tax Revenue Supporting Operations
Central	6,874,314	x 1.04	7,149,287
Metro	9,281,636	x 1.04	9,652,901
Mid-Plains	3,479,887	x 1.04	3,619,082
Northeast	3,282,653	x 1.04	3,413,959
Southeast	8,669,721	x 1.04	9,016,510
Western	3,161,459	x 1.04	3,287,917
Total	34,749,670		36,139,656

Second, the areas are authorized a separate levy for capital improvements and maintenance. Budgeted property tax revenues derived from the areas' capital levies may or may not provide reasonable estimates as to the level of funds required to be replaced with state funds; however, the physical plants of the 15 community college campuses will require continued maintenance and needs will arise for capital improvements and construction over time. Statewide, funds derived from the areas' capital improvement levies and budgeted for FY 1989-90 are relatively consistent with prior year amounts. If state funds were to replace the FY 1989-90 capital improvement budgets with no increase, $3,364,057 would be required.

Third, elimination of the community colleges' tax levying authority would require retirement of any outstanding general obligation debt issued by the respective areas. The last remaining general obligation debt outstanding throughout the system was retired in 1988; therefore, no impact upon state funding would be faced in this regard.

Finally, if a proposal to eliminate the community colleges' taxing authority were to entail establishment of a state-wide governing board and some form of a central administrative office to serve the system, costs for such an entity

TABLE 10 TUITION RATES PER SEMESTER CREDIT HOUR

TECHNICAL COMMUNITY COLLEGE RESIDENT RATES

YEAR	CENTRAL	METRO	MID PLAINS	NORTH EAST	SOUTH EAST	WESTERN
1981-82	19.50	20.27	14.00	15.00	16.20	16.27
1982-83	19.50	22.50	15.00	16.00	17.40	18.00
1983-84	21.00	23.27	16.00	17.00	18.60	19.30
1984-85	21.00	24.77	17.00	17.50	19.80	19.30
1985-86	21.00	24.77	18.00	18.50	21.00	20.50
1986-87	21.00	26.27	19.00	20.50	23.20	23.00
1987-88	21.60	26.27	20.00	21.50	24.50	24.50
1988-89	23.00	27.75	21.00	22.50	26.10	25.50
1989-90	26.00	27.75	22.00	24.00	28.88	28.50
Change over period shown	33.33%	36.92%	57.14%	60.00%	78.24%	75.20%
Change in Higher Ed Price Index over same period*	49.80%	49.80%	49.80%	49.80%	49.80%	49.80%

* With 1989-90 Higher Ed Price Index increase estimated at 5%.

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would need to be considered along with the above. For purposes of example, the FY 1989-90 budgets for the Nebraska Technical Community College Association, with three FTE employees, and the Central Office for the Nebraska State College System, with seven FTE employees, totaled $144,559 and $356,252, respectively.

In summary, identified annual costs to consider in discussion of eliminating the community college areas' taxing authority include:

1.	Replacement of local tax for operations	$36,139,656
2.	Replacement of local tax for capital improvements	3,334,057
3.	Retirement of general obligation debt	0
4.	Establishment of state funded central office	250,000±
		$39,723,713

It should be noted that the above items represent snapshots in time and that if property tax levying authority is eliminated, budgetary increases once borne by property tax revenue increases would largely shift to the state general fund in future years, i.e., the 1991-93 biennium.

TABLE 11
STATE BY STATE FUNDING COMPARISON

PERCENT OF 1985-86 OPERATING FUNDS BY SOURCE

State	State %	Local %	Student Fees %	Federal %	Other %	Total Funds
Alabama	64.0	1.0	12.0	16.0	7.0	204,000,000
Alaska*	74.9	2.13	11.1	3.0	6.4	-
Arizona						
Arkansas	77.0	0	19.0	1.0	3.0	25,561,307
California	61.63	29.28	4.27	0	4.82	1,701,153,544
Colorado	58.9	0	25.6	0	15.5	78,035,313
Connecticut	68.85	0	24.45	6.7	0	59,971,572
Delaware	78.0	0	13.0	9.0	0	32,000,000
Florida	74.68	0.04	22.03	0.27	2.98	481,937,469
Georgia	78.0	0	21.0	0	1.0	68,634,872
Hawaii						
Idaho	38.7	31.8	14.3	4.3	10.8	15,018,800
Illinois	37.0	34.8	23.2	0.5	4.5	513,487,504
Indiana	64.0	0	36.0	0	0	77,610,000
Iowa	49.07	10.96	30.72	5.31	3.94	137,610,836
Kansas	25.2	59.4	9.8	2.3	3.3	105,710,633
Kentucky	74.8	0.2	24.8	0.1	0.1	42,420,293
Louisiana	69.24	0	30.14	0.24	0	16,729,582
Maine						
Maryland	40.0	32.0	27.0	0	2.0	196,886,793
Massachusetts						
Michigan	40.6	25.3	29.1	1.5	3.5	413,346,318
Minnesota	64.0	0	36.0	0	0	89,668,328
Mississippi	45.8	16.7	17.0	6.4	14.1	125,619,077
Missouri	39.8	28.7	20.5	2.6	8.4	119,148,025
Montana	42.5	38.8	7.2	7.4	4.0	-
Nebraska	36.8	42.5	15.9	1.7	3.1	60,992,309
Nevada	81.2	0	17.3	0	16.6	21,452,317
New Hampshire						
New Jersey	34.0	30.0	28.0	0	8.0	-
New Mexico	77.7	5.9	10.7	.9	4.8	-
New York SUNY	33.8	31.6	28.2	1.5	4.9	32,814,132
North Carolina	78.6	12.3	5.7	3.2	0.2	304,901,343
North Dakota						
Ohio	48.89	21.56	25.8	0.13	3.62	141,797,410
Oklahoma*	79.1	0	12.4	0	7.9	-

(continued)

State	State %	Local %	Student Fees %	Federal %	Other %	Total Funds
Oregon	34.7	48.3	17.0	0	0	165,124,828
Pennsylvania	37.4	27.2	35.0	0.4	0	207,449,869
Rhode Island	74.0	0	23.0	0	1.0	29,256,456
South Carolina	67.74	8.22	14.55	0.75	2.49	133,657,528
South Dakota	No community colleges					
Tennessee	77.3	0	16.9	0	1.3	73,079,700
Texas	61.33	17.0	11.58	4.41	5.68	757,502,517
Utah	58.0	0	18.0	5.0	19.0	67,552,507
Vermont						
Virginia**	69.7	0	21.9	5.7	2.7	213,034,141
Washington	84.6	0	15.4	0	0	244,990,332
West Virginia	70.0	0	19.0	6.0	5.0	14,559,000
Wisconsin	26.0	53.0	16.0	5.0	0	304,932,500
Wyoming	64.0	30.0	6.0	0	0	53,810,091

* 1984-85 reported data

** 1986-87 reported data

NOTE: These are as reported by state officials and a few do not total 100%.

SOURCE: "Financing Community Colleges," by James L. Wattenbarger and Sherry L. Mercer

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